

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

HB 230 - SB 436

March 10, 2021

SUMMARY OF ORIGINAL BILL: Removes a county board of equalization's discretion relating to in-person complaint hearings if each participant in the hearing has an opportunity to participate in, to hear, and, if technically feasible, to see the entire proceedings while taking place.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

SUMMARY OF AMENDMENT (004518): Deletes and replaces language of the original bill in order to clarify that a participant, at their discretion, may participate via the internet or by other electronic means in a county board of equalization's complaint hearing, so long as the participant has access to technology that allows the participant to fully interact by audio and video with the board and other participants in the hearing.

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Unchanged from the original fiscal note.

Assumptions for the bill as amended:

- Pursuant to Tenn. Code Ann. § 67-1-404, county boards of equalization have a limited number of authorized hearing days based on county population.
- Removing a county board of equalization's discretion will not lead to a reduction in hearing days; therefore, any change resulting in an increase of participants interacting fully with audio and video before the board is estimated to be not significant.
- Passage of the proposed legislation will have no fiscal impact on state or county government.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Bojan Savic". The signature is written in a cursive, flowing style.

Bojan Savic, Interim Executive Director

/lm